

(2)

IN THE
SUPREME COURT OF THE UNITED STATES
OCTOBER TERM 1987

No. **87-1443**

Supreme Court, U.S.

FILED

JUN 15 1987

JOSEPH F. SPANIOLO, JR.
CLERK

EUGENE M. LONSDALE Sr. and
PATSY R. LONSDALE in
Propria Persona Sui Juris
Petitioner(s)

Vs.

GLENN CAGLE,
SUSAN L. CHESSHIRE and
JAMES J. - MOORE
Respondent(s)

PETITION FOR WRIT OF CERTIORARI TO
THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

APPENDIX "A", "B", and "C".

Eugene M. Lonsdale Sr.
Patsy R. Lonsdale
P. O. Box 369.,
Farwell, Texas 79325
Ph. (806) 481-3290

36P



C O N T E N T S:

APPENDIX "A" -- Order from the Fifth Circuit Court of Appeals. **PLEASE NOTE THIS ORDER HAS NEVER BEEN SIGNED.** SEE EXHIBIT "A".

APPENDIX "B" -- Order from the United States Federal District Court in Lubbock, Texas. This Order is signed by Halbert O. Woodward.

APPENDIX "C" -- JUDICIAL ERRORS on failure to take judicial notice Sua Sponte of the lack of jurisdiction of the federal government over the Petitioner(s) at Article 1, Sec.8, Para. 17, and at the BILL OF RIGHTS at ARTICLES OF AMENDMENTS 4, 5, 6, 7, 9, and 10 and the courts lack of jurisdiction to dismiss a suit, deny jury trial, apply sanctions, and apply contempt of court charges under the ENUMERATED powers of Constitutional Article 3 and prohibited at Amendments 9 and 10.



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UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

No. 86-1592

Summary Calendar

D.C. DOCKET No. CA-5-86-110

U.S. COURT
OF APPEAL

FILED

Apr. 21,
1987

EUGENE M. LONSDALE, Sr.,
ET AL.,

Plaintiffs-Appellants,

Gilbert
F.
Ganuchau
CLERK

Verses

GLENN CAGLE, ET AL.,

Defendants-Appellees.

APPEAL FROM THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF TEXAS

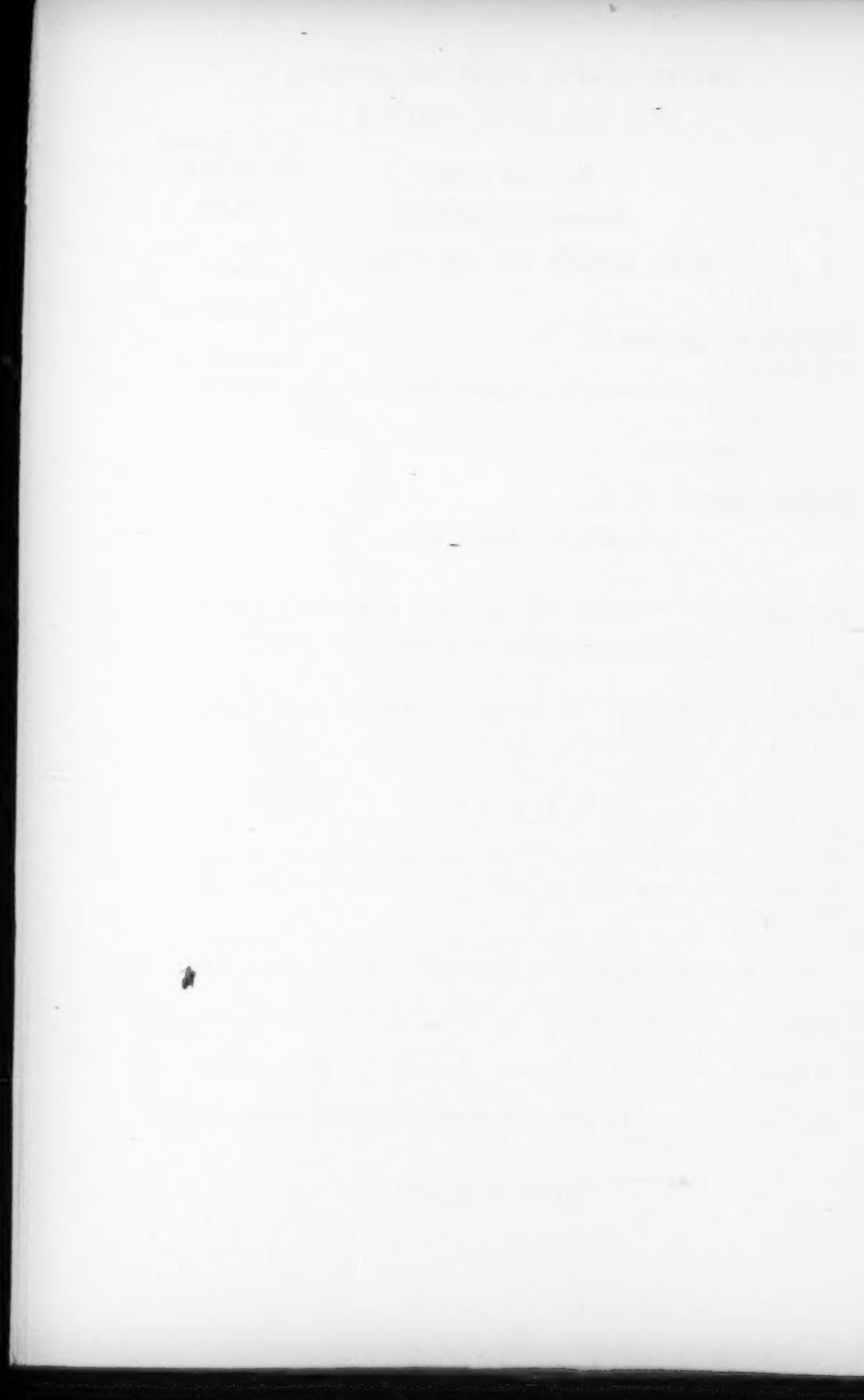
Before CLARK, Chief Judge, GARWOOD and HILL,
Circuit Judges.

J U D G M E N T

This cause came on to be heard on the record on
appeal and was taken under submission on the
briefs on file.

ON CONSIDERATION WHEREOF, It is now here
ordered and adjudged by this Court that the
judgment of the District Court in this cause
is affirmed. IT IS FURTHER ORDERED that

"APPENDIX A"



a monetary sanction of \$2,000 is assessed against each of the taxpayer. The Clerk of the Court shall not accept any new filings by the Lonsdales for any tax related appeals until the sanctions imposed are paid and proof of satisfaction of all prior judgments is provided.

IT IS FURTHER ORDERED that plaintiffs-appellants pay to defendants-appellees double costs on appeal, to be taxed by the Clerk of the Court.

April 21, 1987

ISSUED AS MANDATE: June 8 1987

OP-JDT-9C
REV. 4/85



IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF TEXAS
LUBBOCK, DIVISION

EUGENE M. LONSDALE Sr. and	(FILED
PATSY R. LONSDALE	(Jul. 25,
	(1986
Plaintiffs,	(Nancy Hall
	(Doherty, Clerk
V.	(CIVIL ACTION No.
GLENN CAGLE, SUSAN L. CHESHIRE,		CA-5-86-110
JAMES J. MOORE, and DOES 1	(
THROUGH 10	(
Defendants.	(

JUDGMENT OF DISMISSAL

The Court having considered the United States' Motion to Dismiss, and after oral hearing on this date, is of the opinion it is well taken and that Plaintiffs' Complaint is wholly frivolous.

Plaintiffs have not presented any issues that have not been previously ruled on by this and other Courts adverse to their position, and the law is well-settled that these Plaintiffs have not asserted any grounds that would entitle them to any relief.

"APPENDIX B"



It is therefore ORDERED, ADJUDGED and DECREED THAT THE Plaintiffs' Complaint be dismissed with prejudice.

Accordingly sanctions are here imposed against Plaintiffs and it is ordered that Plaintiffs shall pay to the Clerk of this Court the sum of \$1,500.00 as compensation for Defendants' attorneys' fees and costs. The Clerk of this Court will accept no further pleadings or filings on behalf of these Plaintiffs until these sanctions have been paid. 2

Costs are taxed against Plaintiffs.

The Clerk will furnish a copy hereof to Plaintiffs who are proceeding pro se and to each attorney of record.

ENTERED this 25th Day of July, 1986.

signed

Halbert O. Woodward
Chief Judge
Northern District of Texas



1

Eugene M. Lonsdale Vs. Gurnaby, CA-5-81-124
(N.D. of Texas 1981);

Lonsdale Vs. Egger, et al., CA-5-81-104
(N.D. Tex. 1981);

Lonsdale Vs. IRS, T.C. Memo 1981-122;

Lonsdale Vs. Smelser, et al., 553 F. Supp.
259 (N.D. Tex. 1982).

2

Lonsdale Vs. Commissoiner of IRS, 661 F.
2nd. 71, 72 (5th Cir. 1981).

"APPENDIX C"

JUDICIAL ERRORS:

1. At no time in any of the Plaintiffs suits over the years did the judges address the arguments presented by the Plaintiffs that pertains to their NON TAXPAYER STATUS according to Long Vs. Rasmussen., 281 F. 236 at 238 (1922)., and Economy Plumbing and Heating Vs. U.S., 470 F. 2nd. 585 at 589 (1972) in that the tax laws of the United States and TITLE 26 U.S.C. pertain strictly to TAXPAYERS and not to the Plaintiffs who are NOT TAXPAYERS within the meaning of the tax laws and TITLE 26 U.S.C. the Internal Revenue Code. EXHIBIT "L" Pg. 21 & 22.

2. At no time in any of the Plaintiffs suits over the years did the judges address and take judicial notice of the FACT and LAW that the 16th Amendment does not tax PROPERTY PERSONA AND REAL, nor INCOME DERIVED DIRECTLY



FROM PROPERTY both PERSONAL and REAL according to the decisions of this court at POLLOCK Vs. Farmers Loan & Trust Co., 157 U.S. 429 (1894), affirmed at 158 U.S. 601 (1895)..Brushaber Vs. UP. RR. Co., 240 U.S. 1 (1915) and also at Redfield Vs. Fisher., 292 P. 2nd. 813 at 817 and 819. EXHIBIT "L" Pg. 5, 6, 8, 16, 19, 20, 30.

That the 16th Amendment confines an INCOME TAX to the CLASS OF INDIRECT TAXES as authorized under the Constitution of the United States at Article #1, Sec. #8, Brushaber Vs. UP. RR. Co., 240 U.S. 1 (1915), Stanton Vs. Baltic Mining Co., 240 u.S. 103, 36 S. Ct. 281., Sims Vs. Ahrens., 271 S.W. 720., and the NEW MEXICO STATE CONSTITUTION at Article #8, Sec. #1, No. III, Para. #9. That INDIRECT TAXES placed directly upon PROPERTY violates the Constitutional requirement and mandate of APPORTIONMENT at Article 1, Sec. 2 and 9. EXHIBIT "L" Pg. 19 & #3.

And that the Plaintiffs brought this to the attention of the U.S. Dept. of



the Treasury, the Internal Revenue Service, the U. Dept. of Justice, and the Court Judges.

3. At no time in any of the Plaintiffs suits over the years did the judges take judicial notice of the fact and law presented them by the Plaintiffs that the 1939 Public Salary Tax Act WITHHOLDING TAX is a DIRECT TAX strictly upon FEDERAL GOVERNMENT OFFICERS, EMPLOYEES, AND ELECTED OFFICIALS at TITLE 26 U.S.C., Subtitle "C", Chapter #24, Section 3401 (c), that it is these only that the U.S. Dept. of the Treasury, the Internal Revenue Service, and the U.S. Dept. of Justice can assess, levy, and lien upon for any taxes at TITLE 26 U.S.C., Sec. 6331 (a), and then only after going into the U.S. Federal District Courts at TITLE 26 U.S.C., Sec. 7403 (a) and (b). That this court, the UNITED STATES SUPREME COURT has itself shown the difference between the INCOME TAX at Subtitle A and the WITHHOLDING TAX at Subtitle C, Central Ill. Publishing Serv. Vs. U.S., 435 U.S. 21 at 24 and 25, 55 L. ed. 2nd. 82. EXHIBIT "L"
Pg. Misc.



4. At no time in any of the Plaintiffs suits over the years did the judges take judicial notice of the fact and law present them by the Plaintiffs that they were COMMON LABORERS and their labor was not the object of, subject to, nor liable for any 16th Amendment INDIRECT EXCISE INCOME TAX or any WITHHOLDING DIRECT TAX upon it under the Constitution of the United States taxing authority, Jonas B. "Jube" Long Vs. U.S., 148 F. Supp. 750 (1957), that the Plaintiffs LABOR at an OCCUPATION OF COMMON INALIENABLE RIGHT that is not the object of, subject to, nor liable for any 16th Amendment INDIRECT EXCISE INCOME TAX upon it, Sims Vs. Ahrens., 271 S.W. 720., that as SERVICES are not taxable with any INDIRECT EXCISE TAXES as it is a fair equal exchange of properties, the Plaintiffs LABOR WAGE COMPENSATION PAYCHECK MONEY INCOME is likewise a fair equal exchange of properties and values, one value for another value of equality, Edwards Vs. Keith., 231 F. 110, 113, Hirsh Vs. C.I.R., 115 F. 2nd. 657, 658.,



Adkins Vs. Childlens Hospital., 261 U.S. 525,
Adair Vs. U.S., 208 U.S. 161., Augeyer Vs. Sta
te of La., 165 U.S. 578, Lucas Vs. Earl., 281
U.S. 113., 48 Am. Jur. 2nd., Sec. 2, at 80.
EXHIBIT "L" Pg. 20, 19, 10, 6, 8, 12, 13, 14,
15, 34, 35, 246, 7, 11.

5. At no time in any of the Plaintiffs suits
over the years did the judges take judicial
notice of the fact and law that this court,
the UNITED STATES SUPREME COURT has determined
that "Taxes on PROPERTY or on INCOME derived
therefrom are DIRECT TAXES, within the
Constitutional requirement of APPORTIONM
ENT."

Pollock Vs. Farmers Loan & Trust Co.,
157 U.S. 429 at 443, affirmed at
158 U.S. 601,

Gibbons Vs. Ogden., U.S. 22 9 Wheat. 1
(6:23).

That the Plaintiffs' LABOR is PROPEPTY,

"It has been well said that, 'The PROPERTY
WHICH EVERY MAN HAS IS HIS OWN LABOR, as
it is the ORIGINAL FOUNDATION of ALL OTHER
PROPEPTY, so it is the MOST SACRED and
INVOLABLE."

"The patrimony of the poor man lies in the
strength and dexterity of his own hands,
and to hinder his employing this strength
and dexterity in what manner he thinks
proper, without injury to his neighbor,
is a plain violation of the MOST SACRED
PROPERTY."

Butchers Union Co. Vs. Crescent City Co.,
111 U.S. 746 at 757 (1833).



"Included in the RIGHT of personal liberty and the RIGHT of PRIVATE PROPERTY partaking of the nature of each is the RIGHT to make contracts for the acquisition of PROPERTY.

"Chief among such contracts is that of personal employment, by which LABOR and OTHER SERVICES are exchanged for MONEY or OTHER FORMS of PROPERTY."

Coppage Vs. Kansas., 236 U.S 1 at 14 (1915).

Thusly it can be plainly seen that this Court, the UNITED STATES SUPREME COURT has by their decisions clearly declared that LABOR, STOCKS, BONDS, INTEREST, AND MONEY are PROPERTY the MOST SACRED AND INVIOABLE. This Court even went so far in the protection of LABOR PROPERTY as to declare that a WAGE COMPENSATION PAYCHECK MONEY INCOME is a SPECIALIZED TYPE OF PROPERTY,

"We deal here with WAGES a SPECIALIZED TYPE OF PROPERTY presenting distinct problems in our economic system."

Sniadach Vs. Family Finance Corp.,
395 U.S. 337 at 340 (1969).

"The power to tax REAL and PERSONAL PROPERTY and the INCOME for both, there being an APPORTIONMENT, is conceded; that such a tax is a DIRECT TAX in the meaning of the Constitution has not been, and, in our judgment, cannot be successfully denied."
Pollock Vs. Farmers Loan & Trust Co.,
158 U.S. 601



even though the Plaintiffs presented this evidence and the facts and the law under the Constitution to the U.S. Dept. of the Treasury, the Internal Revenue Service, the U.S. Dept. of Justice, and the Court Judges presiding over the cases.

5. At no time in any of the Plaintiffs suits over the years did the judges take judicial notice SUA SPONTE of the FACT and LAW the U.S. Dep. of the Treasury, the Internal Revenue Service, and the U.S. Dept. of Justice along with the the Congress and Federal Government in general has no JURISDICTION over the free born white natural individual private sovereign "DE JURE" COMMON LAW CITIZENS of the State of Texas or any other sovereign state, as the federal governments jurisdiction is limited to the POWERS ENUMERATED to it at Articles 1, 2, 3, 4, 5, 6, 7, and the BILL OF RIGHTS at ARTICLES OF AMENDMENTS 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10, McCulloch Vs. Maryland., 4 Wheat. 316 at 405, Scott Vs. Sanford., EXHIBIT "L" Pg. 11, 12, 13, 14, 15, 33, 34, 35, 36.



19 How. 393, 15 L. Ed. 691, Hayburn's Case.,
2 Dall. (2 U.S.) 409., and Reid Vs. Covert.,
354 U.S. 1 (1957), 1 L. Ed. 2d. 1148., and
the Appendix to the Congressional record
at page 102., Wednesday 24th of January,
1894, by the Hon. W.H. Denson of Alamama
and at the CONSTITUTION OF THE UNITED STATES
OF AMERICA AT ARTICLE 1, SECTION 8, PARA.
17. EXHIBIT "L" Pg. 11, 12, 13, 14, 15, 33, 34.

The FEDERAL GOVERNMENTS JURISDICTION
is confined to Washington D.C. (10 miles
square) and the lands ceded to the federal
government or sold to the federal government
by the States with the consent of the State
Legislature(s).

McCulloch Vs. Maryland., 4 Wheat. 316 at
405., Dred Scott Vs. Sanford., 19 How. (60
U.S.) 393, 15 L. Ed. 691., Hayburn's Case.,
2 Dall. (2 U.S.) 409., and Reid Vs. Covert.,
354 U.S. 1 (1957) at EXHIBIT "L" Pg. 12 &
13.

6. At no time in any of the Plaintiffs suits over the years did the judges address the argument(s) presented them by the Plaintiff(s) that they are free born white natural individual sovereign COMMON LAW "DE JURE" Citizens of the sovereign State of Texas and of the United States of America, Dred Scott Vs. Sanford., 19 How. (60 U.S.) 393, Amy Vs. Smith., 1 Litt. Ky. Rep. 326., Bouvier's Law Dictionary (1870) at CITIZEN - IN AMERICAN LAW, #3, Sentence #3, Pg. 275, that their **INALIENABLE RIGHTS** existed long antecedent to the organization of the STATE, Hale Vs. Henkel., 201 U.S. 43 at 74 (1905), EXHIBIT "L" Pg. 1 and 35., that it is the CONSTITUTION of the United States of America that is the ACTUAL GOVERNMENT of the United States itself as well as the Supreme Law of the Land unto which all tax paid public servants are bound to uphold and support by OATH or AFFIRMATION of office or be chargable with SEDITIOUS CONSPIRACY at TITLE 18 U.S.C., Sec. 2384,



Article #6, Thayer Vs. Hedges., 22 Ind. 296.,
Hepburn Vs. Griswald., 8 Wall. 611, EXHIBIT
"L" Pg. 11, 12, 13, 14, 15, 16, 17, 18, 19.

7. At no time in any of the Plaintiffs suits over the years did the judges address the Plaintiff(s) challenge to their CONSTITUTIONAL AUTHORITY AND JURISDICTION to "A". Dismiss the Plaintiffs' suits. "B". Deny the Plaintiffs' their demanded JURY TRIAL. "C". To assess taxes/confiscate property by applying sanctions against the Plaintiff(s) without going into the courts themselves by filing suit in compliance with the DUE PROCESS OF LAW under the Declaratory and Restrictive clauses of the PREAMBLE to the BILL OF RIGHTS at ARTICLES OF AMENDMENTS 1, 4, 5, 6, 7, 9, and 10. "D". Refuse to require the U.S. Dept. of the Treasury, the Internal Revenue Service, the U.S. Dept. of Justice, and the court judges, to answer the Plaintiffs' interrogatories, and to produce documents and records that will provide the absolute proof on the court record that the

Plaintiff(s) are COMMON LABORERS and their sole SOURCE OF THEIR LIVELIHOOD is their COMMON LABOR, Jonas B. "Jube" Long Vs. U.S., 148 F. Supp. 750 (1957), EXHIBIT "L" Pg. 20., that their LABOR is PROPERTY, Butchers Union Co. Vs. Crescent City Co., 111 U.S. 746 at 757 (1883)., and that their WAGE COMPENSATION PAYCHECK MONEY INCOME DERIVED DIRECTLY FROM THEIR LABOR IS A SPECIALIZED TYPE OF PROPERTY, Sniadach Vs. Family Finance Corp., 395 U.S. 337 at 340 (1969), EXHIBIT "L" Pg. 10., that OTHER FORMS OF PROPERTY as directed by this court, the U.S. Supreme Court are PRODUCTS, REAL ESTATE, INCOME FROM REAL ESTATE, PROPERTY PERSONAL AND REAL, INCOME FROM PROPERTY, BONDS, STOCKS, SERVICES, AND MONEY are OTHER FORMS OF PERSONAL PROPERTY, Pollock Vs. Farmers Loan & Trust Co., 158 U.S. 601 at 618 (1895)., Coppage Vs. Kansas., 236 U.S. 1 at 14 (1915)., Redfield Vs. Fisher., 292 P. 813 at 817, 819 (1930), EXHIBIT "L" Pg. 6, 24, 29, and 30. That such actions by the judges is not within the Constitutional



RIGHTS and POWERS ENUMERATED to the judicial branch of government at ARTICLE #3 and is PROHIBITED TO THEM at the DECLARATORY and RESTRICTIVE CLAUSES of the PREAMBLE TO THE BILL OF RIGHTS at ARTICLES OF AMENDMENTS 1, 4, 5, 6, 7, 9, and 10 especially Amendments 9 and 10. They are in violation of TITLE 5 U.S.C., Sections 301, 556, 556 (d), 558, and 559 at sentence #2.

8. At no time in any of the Plaintiffs suits over the years did the judges take judicial notice of the fact and law that JURISDICTION cannot be granted by the parties involved, nor can it be assumed where none exists in the original by the U.S. Dept. of the Treasury, The Congress, the Internal Revenue Service, the U.S. Dept of Justice, and the Courts, Griffin Vs. Matthews., 310 F. Supp. 341 (1969), Ex Parte Schollenberger., 96 U.S. 369 (1878)., 24 L. Ed. 260., Industrial Addition Assoc. Vs. C.I. R., 323 U.S. 310. The Judges should have done so SUA SPONTE, Basso Vs. Utah Power & light Co., 495 F. 2nd. 906 (1974).



9. At not time in any of the Plaintiffs suits filed over the years in the federal district courts and the appeals courts take judicial notice sua spone of the fact and law that; FIRST The federal government consisting of the Legislative, Executive, and Judicial, is confined in its JURISDICTION to that ENUMERATED to them in the Constitution of the United States of America at article(s) 1, 2, and 3 covering only the territory ENUMERATED in ARTICLE 1, Sec. 8, Para. 17. McCulloch Cs. Maryland., 4 Wheat. 316, 405., Dred Scott Vs. Sanford., 19 How. 393., Hayburn's Case., 2 Dall. (2 U.S.) 409., Reid Vs. Covert., 354 U.S. 1 (1957), EXHIBIT "L" Pg. 12, 13. Bradley Vs. Fisher., 13 Wall. 335, 352., Lauf Vs. E.G. Shinner & Co., 303 U.S. 323, 330., Home 1. Ins. Co. Vs. Dunn., 19 Wall. 214., and JUDGES have no such thing as IMMUNITY Johnson Vs. Mac Coy., 278 F. 2nd. (9th Circuit 1960)..Kenny Vs. Fox., 232 F. 2nd. 288., Rhodes Vs. Houston., 202 Fed. Supp. 624., this is a usurpation of the legislative powers



of the CONGRESS and amends the Constitution in a manner not sanctioned at Article 5, Reid Vs. Covert., 354 u.S. 1 (1957) as;

"Courts created by statute can have no jurisdiction but such as the statute confers."

Sheldon Vs. Still., 3 How. 441

And IMMUNITY is one of the COURTS OWN MAKING, Bothke Vs. Flour Engineers and Const. Inc., 713 F. 2nd. 1405 at 1409 (1983).., judges have no such thing as immunity under the Constitution EMUMERATED to them at Article #3 and is PROHIBITED at the DECLARATORY AND RESTRICTIVE CLAUSES of the PREAMBLE to the BILL OF RIGHTS at ARTICLES OF AMENDMENTS 9, and 10, SEE; Pulliam Vs. Allen., 104 S. Ct. 1970 (1984).

And that IRS Agents are personally responsible for their own ERRONEOUS ASSESSING OF TAXES;

"The assessment of taxes collected erroneously is unjust enrichment. The Common Law Liability of the collector to refund the money thus unjustly retained is still enforced and the action remains

as a 1/2 personal one against him."

Smietanka Vs. ind. Steel Co., 257 U.S. 1, 42 S. Ct. 1, 66 L. Ed. 99.

CONCLUSION:

FIRST: The Cosntitution of the United States of America is not only the Supreme Law of the Land to which all tax paid public servant employees of We the People are bound by OATH or AFFIRMATION of office, it is in **FACT** and in **LAW** the **ACTUAL GOVERNMENT** of the United States itself. EXHIBIT "L" Pg. 11.

SECOND: The JURISDICTION of the FEDERAL GOVERNMENT OF THE UNITED STATES OF AMERICA is ENUMERATED to it and is CONFINED TO WITHIN the 10 mile square of Washington, D.C. and to the areas ceded and/or purchased from the States with the consent of the legislature as stated in the Constitution of the United States of America at Article 1, Sec. 8, Para. 17. Thusly the federal government and their bureaucratic departments and employes have no JURISDICTION over the Plaintiffs as free born white natural individual sovereign COMMON LAW "DE JURE" Citizens of the sovereign State of Texas .



THIRD: The U.S. Dept. of the Treasury, the Internal Revenue Service, and the U.S. Dept. of Justice under the EXECUTIVE BRANCH OF GOVERNMENT are confiscating the Plaintiffs' PROPERTY personal and real by unlawfully applying an Article 1, Sec. 8, INDIRECT EXCISE TAX, and/or a 16th Amendment INDIRECT EXCISE INCOME TAX upon the Plaintiff(s) LABOR PROPERTY via taxing their WAGE COMPENSATION PAYCHECK MONEY INCOME SPECIALIZED TYPE OF PROPERTY in violation of the Constitutional requirement of APPORTIONMENT, EXHIBIT "L" Pg. 3, 4, 5, 6, 7, 8, 9, 10, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, they also may be attempting to apply the 1939 Public Salary Tax Act WITHHOLDING DIRECT TAX in violation of the Constitutional requirement and mandate that such taxes must be APPORTIONED. these taxes apply only to federal government OFFICERS, EMPLOYEES, AND ELECTED OFFICERS, TITLE 26 U.S.C., Sec. 3401 (c), and it is these only the IRS may assess, levy, and lien, upon, TITLE 26 U.S.C., Sec. 6331 (a), and then

only after going into the U.S. Federal District Court, TITLE 26 U.S.C., Sec. 7403 (a) and (b)., this act if found today at TITLE 4 U.S.C., Sec. 111. EXHIBIT "L" Pg. 39.

FOURTH: The Plaintiff(s) perform a service as COMMON LABORERS, EXHIBIT "L" Pg. 20 which is the sole source of their livelihood, they labor at an OCCUPATION OF COMMON INALIENABLE RIGHT, EXHIBIT "L" Pg. 19, neither of which gives rise to any taxable income subject to an EXCISE TAX, an EXCISE INCOME TAX, nor a WITHHOLDING DIRECT TAX, EXHIBIT "L" Pg. 3, 4, 5, 6.

FIFTH: The Plaintiff(s) LABOR is PROPERTY, EXHIBIT "L" Pg. 24, and cannot be taxed without APPORTIONMENT, EXHIBIT "L" Pg. 29, No. 4, 5 bottom, 9 No. 14, 16 No. 6.

SIXTH: The Plaintiff(s) WAGE COMPENSATION PAYCHECK MONEY INCOME DERIVED DIRECTLY FROM THEIR LABOR is a SPECIALIZED TYPE OF PROPERTY, EXHIBIT "L" Pg. 10, and cannot be taxed without APPORTIONMENT, EXHIBIT "L" Pg. 29 No. 4, 16 No. 6, 9 No. 14, 3 bottom, 4, 5 bottom.

SEVENTH: The Plaintiff(s) performing a labor service for someone and charging for it does not constitute a taxable income, EXHIBIT "L" Pg. 6, 7, 25, as they are FAIR EQUAL EXCHANGES OF PROPERTY VALUES, one property of some value for another property of equal value such as doctors, lawyers, contractors, exchanging their MONEY PROPERTY to their employees for their LABOR SERVICES, or the Plaintiff(s) exchanging their COMMON LABOR SERVICES for their EMPLOYERS PROPERTY which may consist of either MONEY, STOCKS, BONDS, GROCERIES, PRODUCE, PRODUCTS, or MONEY IN THE FORM OF A PAYCHECK, EXHIBIT "L" Pg. 25, 28, 29, 30, and 24. None of which are subject to taxation without APPORTIONMENT, EXHIBIT "L" Pg. 29 No. 4, 30, 26 No. 19.

EIGHTH: The 16th Amendment is an INDIRECT EXCISE TAX authorized under the Constitution of the United States at Article 1, Sec. 8, EXHIBIT "L" Pg. 32 No. 23. Such taxes are not applicable to the Plaintiff(s) LABOR, WAGES, COMPENSATION, MONEY, and INCOME derived

directly from their LABOR, as such taxes must be TRANSFERABLE to someone else and avoidable, EXHIBIT "L" Pg. 27 No. 6, 34 No. 28, 33, 36 No. 31, 16 No. 8.19 No. 15, 3 No. 4. Such taxes cannot be applied to LABOR which is PROPERTY nor WAGES which s SPECIALIZED TYPE OF PROPERTY, nor any INCOME DERIVED DIRECTLY FROM PROPERTY, EXHIBIT "L" Pg. 5 No. 6 bottom, 6 No. 7, 10 No. 16, 24 No. 4 & 5, 26 No. 19, 30 No. 21.

NINTH: The judges of these courts failed and-refus to take judicial notice SUA SPONTE of the FACT and LAW the United States Constitution is the Supreme Law of the Land and they are bound by OATH or AFFIRMATION to uphold and support it as such, and that the POWERS granted the THREE BRANCHES OF FEDERAL GOVERNMENT AS THE LEGISLATIVE, EXECUTIVE AND JUDICIAL have only ENUMERATED POWERS, McCulloch Vs. Maryland., 4 Wheat. 316 at 405 and are restricted to acting from within the CONFINES AND BOUNDARIES of PROHIBITIONS, RESTRICTIONS, RESTRAINTS, and LIMITATIONS, imposed by



it. These orders by the judges are not confined to their Article 3 EMUMERATED POWERS, but, have USURPED the LEGISLATIVE POWERS of the Congress at Article 1 of the United States Constitution and is an act of amending that document in a manner not sanctioned at Article #5, Reid Vs. Covoert., 354 U.S. 1 (1957). The powers of the federal government being limited to Article 1, Sec. 8, Para. 17, being the 10 mile square area of Washington D.C. and the lands ceded or purchased by the federal government within the states by the consent of the State Legislature these orders by the judges are extending the federal government jurisdiction to the FREE BORN WHITE DECENDENTS OF SHEM as the natural individual sovereign "DE JURE" COMMON LAW Citizens of the Sovereign State of Texas which the Plaintiffs' are and is in violation of the courts Constitutional authority and jurisdiction and is prohibited at Article #3 of the United States Constitution and by the RESTRICTIVE CLAUSES of the PREAMBLE to the BILL OF RIGHTS at ARTICLES OF AMENDMENTS #9 and #10.



The Courts have not been ENUMERATED within ARTICLE #3 of the United States Constitution the authority and jurisdiction to extend the federal government jurisdiction of the Executive branch, the U.S. Dept. of the Treasury and the Internal Revenue Service, and the U.S. Dept of Justice to the Plaintiff(s) who are free born white natural individual decendents of SHEM and the sovereign "DE"JURE" COMMON LAW CITIZENS of the SOVEREIGN STATE OF TEXAS in violation of Article 1, Sec. 8, Para. 17 of the U.S. Constitution.

The courts have not been ENUMERATED Constitutional Article #3 authority and jurisdiction to DISMISS THE PLAINTIFF(S) SUITS in any court, nor to DENY THE PLAINTIFF(S) THEIR JURY TRIAL DEMANDED under AMENDMENT #7, nor to DENY THE PLAINTIFF(S) AMENDMENT ACCESS TO THE COURTS, nor to APPLY ANY SANCTIONS UPON THE PLAINTIFF(S) without filling a complaint against them and having the issue determined by a jury of their peers as mandated at AMENDMENTS 6 and 7 as this is either a CRIMINAL



CHARGE under Amendment #5 and must be settled by INDICTMENT or PRESENTMENT of a GRAND JURY and an AMENDMENT #6 JURY TRIAL as this is DENYING the Plaintiff(s) their 4th Amendment RIGHT to their PERSON/PROPERTY, house, papers, and to their effects without a WARRANT to make such SEIZURE or an AMENDMENT #7 JURY TRIAL under a COMMON LAW COMPLAINT, A CIVIL COMPLAINT, OR A ADMINISTRATIVE COMPLAINT none of which these orders are.

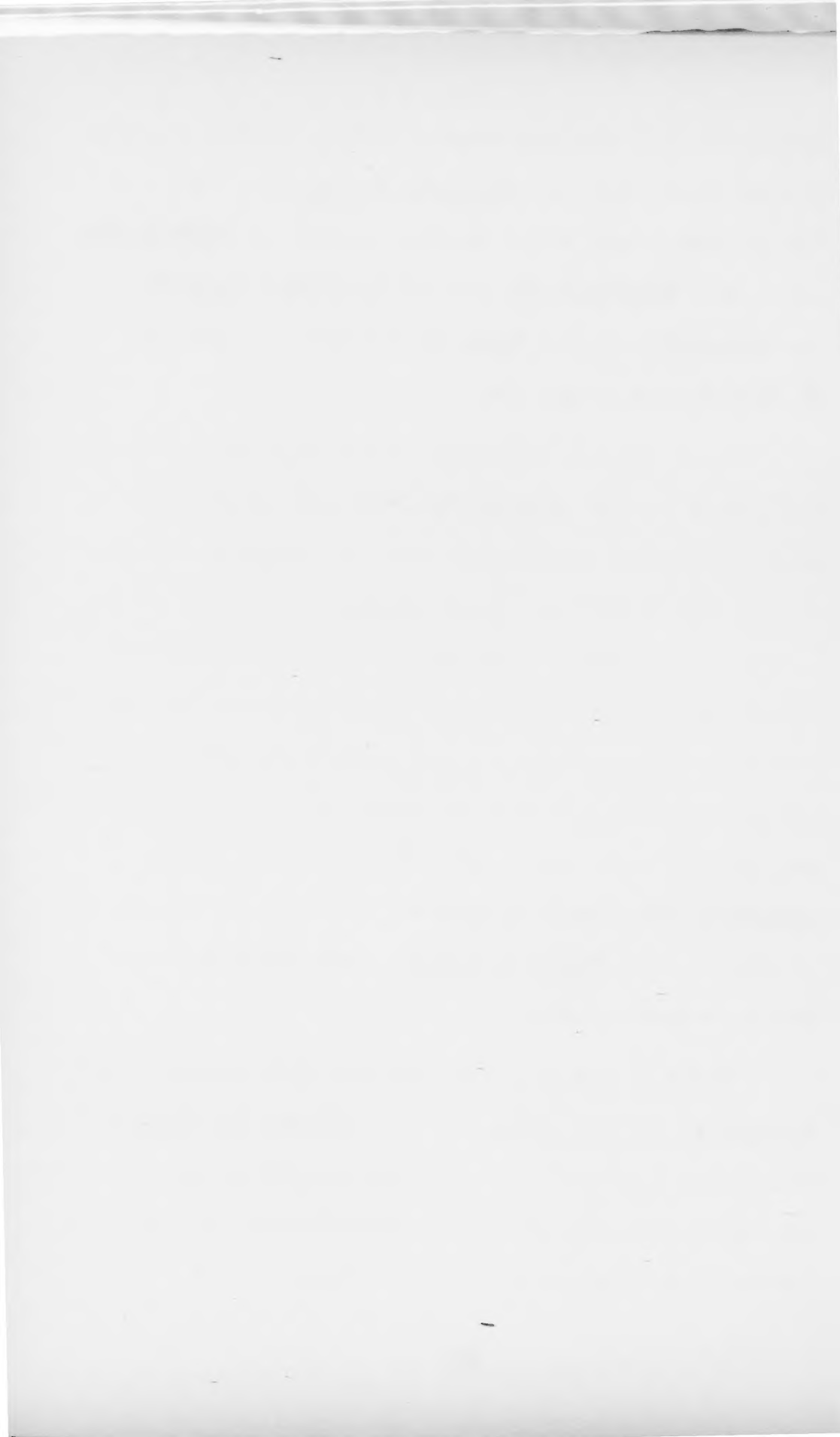
The Courts have not been ENUMERATED the Constitutional authority and jurisdiction at Article #3 to CHARGE THE PLAINTIFF(S) WITH CONTEMPT OF COURT, the courts have ENUMERATED ONLY authority and powers to HEAR COMPLAINTS under Article #3 and their court rules as Federal Rules of Procedure and the Federal Rules of Evidence must be in compliance with, and in conformity too, the Constitution of the United States of America and they cannot be used by the judges to ABROGATE THE RIGHTS of the Plaintiff(s) as GOD ENDOWED/GIVEN and INALIENQABLE, Declaration of Independence at



Paragraph #2, and the Plaintiff(s) RIGHTS secured by the Constitution, Miranda Vs. Ariz., 384 U.S. 436 at 491, such acts by the judges is PROHIBITED under the RESTRICTIVE and DECLARATORY CLAUSES of the PREAMBLE to the BILL OF RIGHTS at ARTICLES OF Amendments 9 and 10.

These judges issueing these unlawful orders are bound by the ADMINISTRATIVE LAW under the Administrative Procedures Act of Congress which is the POSITIVE LAW which states there can be no rules or regulations which will violate the LAW which is the Constitution, nor can there be any rules or regulations by the courts or IRS, or the congress, or the U.S. Dept. of the Treasury, nor by the U.S. Dept. of Justice which will ABROGATE THE CONSTITUTION of the United States of America at TITLE 5 U.S.C., Sections 301 and 559 at sentence #2.

TITLE 5 U.S.C., Section 556 (d) states the PROPONENT OF THE RULE has the BURDEN OF PROOF, that once jurisdiction is challenged it must be proven before any further proceedings can be taken by the courts, the U.S. Dept. of the Tre-



asury, and the U.S. Dept. of Justice, Main Vs. Thiboutot., 100 S. Ct . 2502 (1980), Hagens Vs. Lavine., 415 U.S. 533 at note #3., TITLE 5 U.S.C., Section 556 (d), and as the courts are bound by the same ADMINISTRATIVE LAW, Olmstead Vs. U.S., 277 U.S. 438, 485., neither the U.S. Dept. of the Treasury, the Internal Revenue Service, the U.S. Dept of Justice, and the Courts cannot apply any sanctions until they prove they have LAWFUL/CONSTITUTIONAL AUTHORITY AND JURISDICTION over the Plaintiff(s) IN PERSONA and IN SUBJECT MATTER, Standard Vs. Olsen., 74 S. Ct. 768, TITLE 5 U.S.C., Sections 556 and 558.

The Plaintiff(s) have and now do challenge the Constitutional authority and jurisdiction of the U.S. Dept. of the Treasury, the Internal Revenue Service, the U.S. Dept. of Justice, to apply and collect any Article 1 Sec. 8 INDIRECT TAX, or any 16th Amendment INDIRECT EXCISE INCOME TAX upon the Plaintiff(s) COMMON LABOR, COMMON LABOR PROPERTY, and the

Plaintiff(s) WAGE COMPENSATION PAYCHECK MONEY
INCOME SPECIALIZED TYPE OF PROPERTY derived
directly from their LABOR PROPERTY without
APPORTIONMENT as per the Constitution of
the United States of America at Article 1,
Sec. 2, Para. 3, and Article 1, Sec. 9, Para.
4 as stated by this court the United States
Supreme Court at Pollock Vs. Farmers Loan
& Trust Co., 157 U.S. 429 (1894) affirmed
at 158 U.S. 601 (1895), EXHIBIT "L" Pg. 29
#4, 5 bottom, 6, 7, 8, 10 #16, 25 #18, 24,
Brushaber Vs. UP. RR. Co., 240 U.S. 1 (1915),
Redfield Vs. Fisher., 292 P. 813 at 817 and
819 (1930), EXHIBIT "L" Pg. 24 & 30., Butchers
Union Co. Vs. Crescent City Co., 111 U.S.
746 at 757 (1833) EXHIBIT "L" Pg. 24, Sniadach
Vs. Family Finance Corp., 395 u.S. 337 at
340 (1969) EXHIBIT "L" Pg. 10, and our
jurisdictional challenge at EXHIBIT "L" Pg.
12, 13, 14, and 15, supported by this courts
own dexisions and TTILE 5 U.S.C.

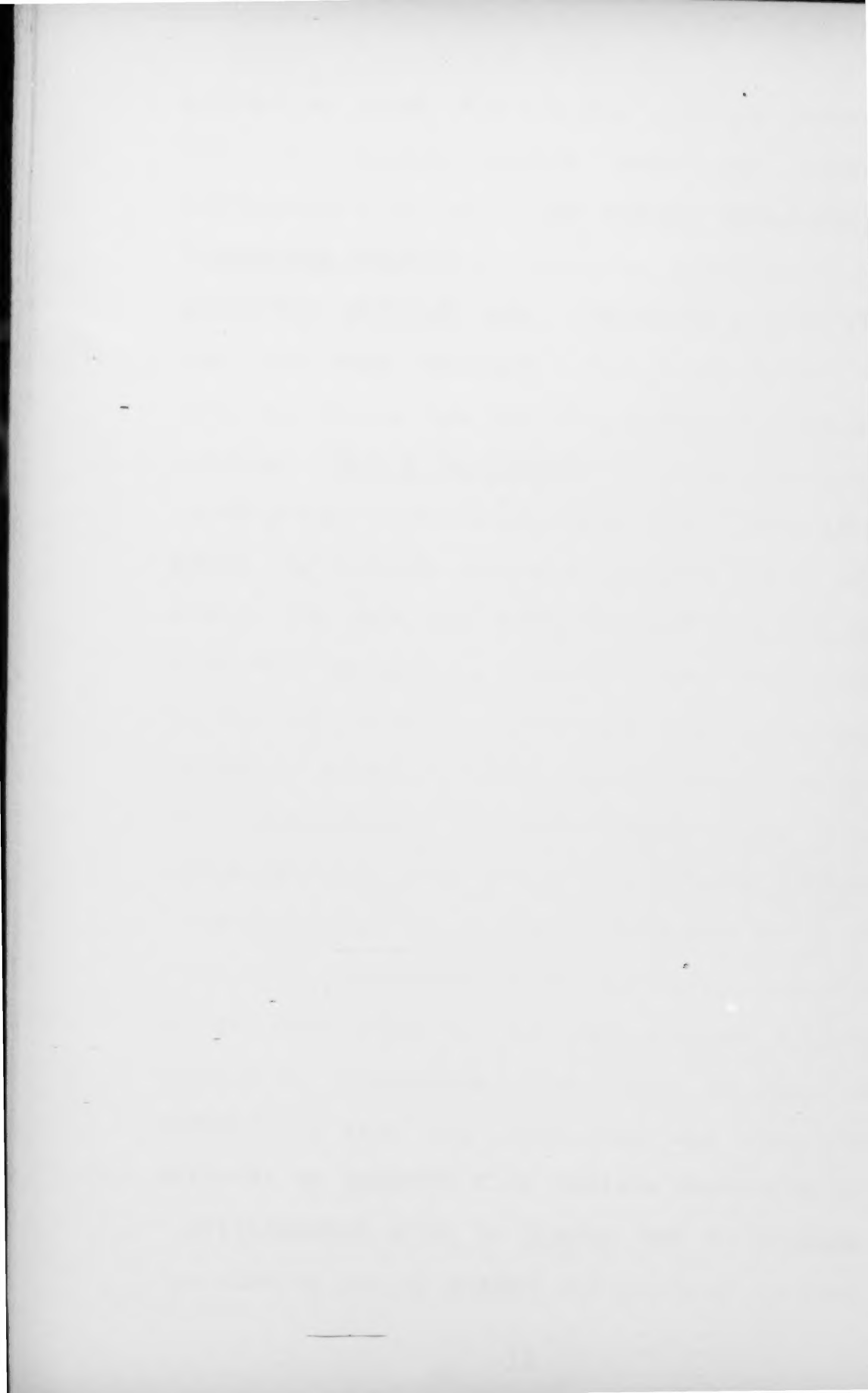


Thusly the Petitioner(s) showing they are not TAXPAYERS within the meaning of the United States Tax Laws and TITLE 26 U.S.C. the Internal Revenue Code, that INCOME within the MEANING of the 16th Amendment and the REVENUE ACT, means GAINS and PROFITS proceeding from CORPORATIONS capital investment(s), properties, and severed from the capital itself as it is not the INCOME itself which is taxable but the PRIVILEGE, and severed from LABOR and WAGES, at TITLE 26 U.S.C., Subtitle "A" as in compliance with, U.S. Vs. Ballard., 535 F. 2nd. 400, 404, Stapler Vs. U.S., 21 F. Supp. 737, 739., and Maddox Vs. Int. Paper Co., 47 F. Supp. 829, and Long Vs. Rasmussen., 281 F. 236 at 238 (1922), Economy Plumbing & Heating Vs. U.S., 470 F. 2nd. 585 at 589 (1972), and Jonas B. "Jube" Long Vs. U.S., 148 F. Supp. 750 (1957), EXHIBIT "L" Pg. 17, 20, 21, and 22.

The Courts are without Constitutional authority, power, and jurisdiction to allow the U.S. Dept. of the Treasury, the Internal



Revenue Service, and the U.S. Dept. of Justice assess any 1939 Public Salary Tax Act WITHHOLDING DIRECT TAX upon the Plaintiff(s) as it pertains strictly to FEDERAL GOVERNMENT OFFICERS, EMPLOYEES, AND ELECTED OFFICIALS at TITLE 26 U.S.C., Section 3401 (c), and it is only these the IRS can place any levy or lien upon at TITLE 26 U.S.C., Section 6331 (a), and then only after going into the U.S. Federal District Courts at TITLE 26 U.S.C., Section 7403 (a) and (b). This tax upon the federal government officers employees and elected officials is not a lawful Constitutional tax, it is in violation of the Constitutional requirement of APPORTIONMENT as they are paid with tax money from "WE THE PEOPLE" and it is their personal property for services rendered, The 1939 Public Service Tax Act provides that it is a taxation upon the compensation of public officers and employees, and that it "CANNOT DISCRIMINATE AGAINST SUCH OFFICER OR EMPLOYEE BECAUSE OF THE SOURCE OF SUCH COMPENSATION." Sec. 4., meaning the SOURCE is not taxable as



per this courts decisions at Pollock Vs. Farmers Loan & Trust Co., 157 U.S. 429, affd. 159 U.S. 601 (1894-95), and at Brushaber Vs. UP. RR. Co., 240 U.S. 1 (1915). Thusly the Petitioner(s) request this court to require the U.S. Dept of the Treasury, the Internal Revenue Service, and the U.S. Dept. of Justice which ever has our PROPERPTY TO RETURN IT WITH INTEREST and taht we b e g ranted legal fees for our court costs and research and time as we have filed NONTAXPAYER 1040 returns for refund but they refuse to return our money property taken from us unlawfully and without APPORTIONMENT through a letter voiding my W-4 Withholding Certificate signed as being immune and exempt under the U.S. Constitutoin.

The Petitioner(s) respectfully submit this for justice in GOD, CHRIST, COUNTRY, CONSTITUTIONAL GOVERNMENT, and "AMERICA FIRST".

CERTIFIED MAIL:

P 562 206 234

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DATED: _____